

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	
)	Chapter 11
DELPHI CORPORATION, <i>et al.</i>,)	
)	Case No. 05-44481 (RDD)
Debtors.)	
)	Jointly Administered
)	

DECLARATION OF JENNIFER L. FRASER

Jennifer L. Fraser, under penalty of perjury, declares as follows:

1. I am employed as Bad Debt and Bankruptcy Coordinator by ExxonMobil BSC Canada ULC, an ExxonMobil subsidiary providing customer support service to ExxonMobil Fuels, Lubes & Specialties ("ExxonMobil").
2. I have personal knowledge of the matters set forth in this Declaration, except where my knowledge is based on my review of ExxonMobil's records and information obtained from others, which I believe to be true. I am over eighteen years of age, of sound mind and capable of making this Declaration. I have been authorized by ExxonMobil to make this Declaration on its behalf.
3. I have reviewed the Debtors' account with ExxonMobil, and based upon such review, I have prepared the reconciliation attached as Exhibit 1 to this Declaration.
4. I have reviewed the Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 7247 (the Debtors' Statement"). The payments described in paragraph 6 of the Debtors' Statement, i.e., check number 674508, dated October 4, 2005, and check number 667797, dated September 2, 2005, have been fully applied in payment of open items on the Debtors' account.

5. After application of such payments and all other credits on the account, the remaining unpaid balance owed by the Debtors is \$192,937.77.

6. I declare under penalty of perjury that the foregoing statements are true and correct.

Executed this 3 day of January, 2008.

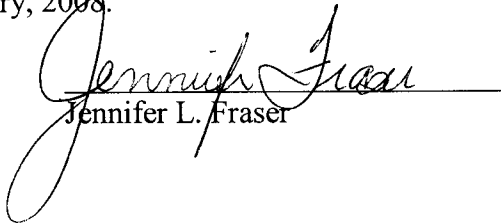

Jennifer L. Fraser

EXHIBIT 1

Delphi Corp - POC Summary, 1030367

DELPHI CORPORATION
CUSTOMER # 1030367
3900 HOLLAND ROAD
SAGINAW MI 48601

ALLOCATION TEXT	DOCUMENT #	DOCUMENT DATE	CURRENCY	AMOUNT	LINE ITEM TEXT
LUBE INVOICE BB	409958338	6/16/2005	USD	\$2,626.56	
DEBIT MEMO	410476430	7/18/2005	USD	\$1,866.00	
VOIDED CHECK	1900124292	7/28/2005	USD	(\$1,828.20)	*OP8* hc to clr void ck#2500724799 per ASosa/Arui
LUBE INVOICE	410718671	8/1/2005	USD	\$12,148.20	
LUBE INVOICE BB	410735714	8/1/2005	USD	\$1,313.28	
LUBE INVOICE	410766645	8/2/2005	USD	\$20,932.08	
LUBE INVOICE	410792312	8/3/2005	USD	\$31,855.12	
408850695	1600647637	8/5/2005	USD	\$537.00	short paid 408850695
409845494	1600647637	8/5/2005	USD	(\$141.68)	overpaid 409845494
409997488	1600647637	8/5/2005	USD	\$337.45	short paid 409997488
410134618	1600647637	8/5/2005	USD	\$2,566.00	short paid freight
LUBE INVOICE	410864906	8/8/2005	USD	\$20,278.02	
LUBE INVOICE	410894070	8/9/2005	USD	\$29,651.32	
LUBE INVOICE	410894071	8/9/2005	USD	\$29,858.72	
LUBE INVOICE	410991580	8/15/2005	USD	\$36,343.50	
411011966	1600675777	8/17/2005	USD	\$2,666.16	*SP8* \$185,907.00
411107684	1600675777	8/17/2005	USD	\$257.60	*SP8* \$185,907.00
411187226	1600683323	8/23/2005	USD	\$3,928.40	*SP8* inv 411187226 \$137,770.00
082405 S4LUBES	1600759030	9/1/2005	USD	\$1,506.58	PREPAYMENT ON ACCOUNT \$91,831.20 SEE TXT
409899137	1600729256	9/1/2005	USD	(\$172.14)	*OP8* inv 409899137 \$29,754.00
411378044	1600725296	9/1/2005	USD	(\$1,597.12)	*OP8* \$78,362.00
411378046	1600725296	9/1/2005	USD	(\$2,153.50)	*OP8* \$78,362.00
411410272	1600729258	9/1/2005	USD	\$120.80	*SP8* \$79,394.00
LUBE INVOICE	411283030	9/1/2005	USD	\$313.25	
LUBE INVOICE	411283035	9/1/2005	USD	\$2,693.95	
410446251	1600727447	9/2/2005	USD	\$1,221.00	*SP8* short paid freight \$331,122.26
410446252	1600727447	9/2/2005	USD	\$1,221.00	*SP8* short paid freight \$331,122.26
410737505	1600727447	9/2/2005	USD	\$2,566.00	*SP8* short paid freight \$331,122.26
410737506	1600727447	9/2/2005	USD	\$2,566.00	*SP8* short paid freight \$331,122.26
410764015	1600727447	9/2/2005	USD	\$1,866.00	*SP8* short paid freight \$331,122.26
DEBIT MEMO	411450858	9/12/2005	USD	\$645.00	
DEBIT MEMO	411597967	9/15/2005	USD	\$77.28	
411630489	1600747774	9/27/2005	USD	(\$656.88)	*OP8* \$170,193.20 CASH APPLICATION-OVER PAYMENT
411655914	1600747774	9/27/2005	USD	\$1,504.50	*SP8* \$170,193.20 CASH APPLICATION-SHORT PAYMENT

Delphi Corp - POC Summary, 1030367

411723088	1600747774	9/27/2005	USD	(\$2,653.28)	*OP8* \$170,193.20 CASH APPLICATION-OVER PAYMENT
411723089	1600747774	9/27/2005	USD	\$1,893.36	*SP8* \$170,193.20 CASH APPLICATION-SHORT PAYMENT
411393597	1600759047	9/30/2005	USD	(\$36.24)	PREPAYMENT ON ACCOUNT - \$40,550.00
411410274	1600759047	9/30/2005	USD	(\$287.92)	PREPAYMENT ON ACCOUNT \$40,550.00
411590505	1600759059	9/30/2005	USD	\$2,640.40	CASH APPLICATION-SHORT PAYMENT \$79,394.00
411891756	1600759060	9/30/2005	USD	\$108.72	CASH APPLICATION-SHORT PAYMENT \$155,273.64
INCOMING WIRE	1600756854	9/30/2005	USD	(\$257.60)	INV 411514238 OVER PAYMENT \$158k WIRE
INCOMING WIRE	1600756854	9/30/2005	USD	(\$772.80)	INV 411590506 OVER PAYMENT \$158k WIRE
PREPAYMENT	1600807563	10/23/2005	USD	(\$2,419.00)	*OP8* INV 411997642 PREPAYMENT \$155,273.64
PREPAYMENT	1600812600	10/27/2005	USD	(\$6,623.21)	SCRB P/PAYS FOR PID FILING (SEE DELPHI ORD SPRSHT)
PREPAYMENT O/P	1600812599	10/27/2005	USD	(\$5,571.91)	COMBINED WITH CR OF \$6,613.21 = \$12,195.12/SEE TXT

Total Value of ExxonMobil's Unsecured Claim: \$192,937.77